IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 13TH JULY 2007 / 22ND ASHADHA 1929

WP(C).No. 29155 of 2006(U)

PETITIONER:

RATHNAKUMARI THAMPURAN, AGED 63 YEARS,
D/O.KUNJIKAVOOTTY THAMPURAN, HOUSEWIFE,
PALACE NO.4, FORT, TRIPUNITHURA.

BY ADV. SRI.PEEYUS A.KOTTAM

RESPONDENTS:

---

1. STATE OF KERALA, REPRESENTED BY
THE SECRETARY, REVENUE DEPARTMENT,
SECRETARIAT, THIRUVANANTHAPURAM.

2. ASSESSING AUTHORITY, TAHSILDAR,
KANAYANNUR TALUK.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 13/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WP(C) No. 29155/2006

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE RETURN SUBMITTED BY ONE FLAT OWNER VIZ.V.K.RAMADAS.

P2 : COPY OFHTE FINAL ORDER DATED 14/11/2002 PASSED BY THE SECOND RESPONDENT.

P3 : COPY OF THE ORDER SERVED ON THE PETITIONER DATED 09/10/2006.

P4 : COPY OF THE ORDER OF ASSESSMENT DATED 30/10/2006 ISSUED BY THE 2ND RESPONDENT TO THE PETITIONER.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 29155 of 2006

Dated, this the 13th day of July, 2007

J U D G M E N T

Petitioner is challenging Exts.P3 & P4 assessment and demand of building tax in respect of a flat complex. According to the petitioner, flats are owned by individual owners and the constructions have been carried out with the money advanced by the flat owners. This Court has held that single assessments should not be made in respect of flat complex, if it is constructed for different owners under agreement with them. The learned counsel for the petitioner contended that individual flat owners have even filed separate returns for each flat. This Court has also issued guidelines for assessment of flats by adding common areas on proportionate basis along with the plinth area of each flat. In the circumstances, this writ petition is disposed of vacating Exts.P3 & P4 with direction to the 2nd respondent to conduct inspection, verify the records and make fresh assessment with specific reference to the judgments of this Court in several similar cases, particularly in **Tharu Vs. Tahsildar,** reported in 2003(1) KLT 219, copy of which

will be furnished by the petitioner. The second respondent is directed to complete the assessment afresh after hearing the flat owners or association based on the returns filed by them within three months from the date of production of a copy of this judgment.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg